

DEPARTMENT OF STATE REVENUE

LETTER OF FINDINGS NUMBER: 93-0877 CSET

**CONTROLLED SUBSTANCE EXCISE TAX
FOR TAX PERIODS: 1993**

NOTICE: Under IC 4-22-7-7, this document is required to be published in the Indiana Register and is effective on its date of publication. It shall remain in effect until the date it is superseded or deleted by the publication of a new document in the Indiana Register. The publication of this document will provide the general public with information about the Department's official position concerning a specific issue.

ISSUE

1. CONTROLLED SUBSTANCE EXCISE TAX: IMPOSITION

Authority: IC 6-7-3-5

Taxpayer protests the assessment of Controlled Substance Excise Tax.

STATEMENT OF FACTS

Taxpayer was arrested for possession of marijuana. The Indiana Department of Revenue issued a record of Jeopardy Finding, Jeopardy Assessment Notice and Demand on August 4, 1993 in a base tax amount of \$3,996.00. Taxpayer filed a protest to the assessment. A hearing on the protest was scheduled for 2:00 p.m. on April 13, 1999. Taxpayer did not appear for the hearing. Further facts will be provided as necessary.

DISCUSSION

1. Controlled Substance Excise Tax-Imposition

IC 6-7-3-5 imposes the Controlled Substance Excise Tax on the possession of marijuana in the State of Indiana. An investigating agent's statement indicates that a substance found in Taxpayer's home was marijuana. Taxpayer has the burden of proving that the information in the file and assessment are incorrect. Taxpayer did not appear at the hearing or offer any evidence in lieu of a hearing. Therefore Taxpayer did not sustain his burden of proof. The tax properly applies to Taxpayer in this situation.

Finding

Taxpayer's protest is denied.